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HOUSE BILL 818

44TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 1999

INTRODUCED BY

James G. Taylor

AN ACT

RELATING TO PROPERTY TAXATION; AMENDING AND ENACTING SECTIONS OF THE PROPERTY TAX CODE TO AUTHORIZE SHARING OF CONFIDENTIAL PROPERTY-TAX-RELATED INFORMATION AND RECORDS IN THE OFFICE OF CERTAIN COUNTY ASSESSORS WITH OTHER COUNTY OFFICES AND DEPARTMENTS OF THE SAME COUNTY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Property Tax Code is enacted to read:

" NEW MATERIAL RECORDS OF COUNTY ASSESSOR--SHARING WITH OTHER COUNTY OFFICES AND DEPARTMENTS.--The county assessor of a class A county with a population according to the most recent federal decennial census of more than two hundred thousand may share confidential records and information about a specific property or property owner produced or maintained

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1 by the assessor with other officers, departments or agencies
2 of that county if:

3 A. the request for the information or records is
4 submitted in writing to the county assessor and approved by
5 the board of county commissioners;

6 B. the need or use of the information or records
7 is related to a duty of the county office, department or
8 agency requesting the information or records; and

9 C. each county officer or employee to whom the
10 information or records is provided or who has access to the
11 information or records is named in the written request and
12 signs a statement that the employee understands the provisions
13 for confidentiality pursuant to Section 7-38-4 NMSA 1978 and
14 that he is subject to a criminal penalty for willful release
15 of information in violation of that section. "

16 Section 2. Section 7-38-4 NMSA 1978 (being Laws 1973,
17 Chapter 258, Section 44, as amended) is amended to read:

18 "7-38-4. CONFIDENTIALITY OF INFORMATION. --

19 A. Except as specifically authorized in Subsection
20 B of this section or as otherwise provided by law, it is
21 unlawful for:

22 (1) the secretary, any employee or any former
23 employee of the department to reveal to any person other than
24 the secretary, an employee of the department, a county
25 assessor or an employee of a county assessor any information

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1 gained during his employment about a specific property or a
2 property taxpayer gained as a result of a report or
3 information furnished the department or a county assessor by a
4 taxpayer or as a result of an examination of property or
5 records of a taxpayer; [~~Except as specifically authorized in~~
6 ~~this section or as otherwise provided by law, it is unlawful~~
7 ~~for~~]

8 (2) any county assessor or any employee or
9 former employee of a county assessor to reveal to any person
10 other than county assessors or their employees, [~~or~~] the
11 secretary or an employee of the department or other county
12 officers or employees authorized by law to have access to any
13 information furnished by the department about a specific
14 property or property owner or any other information gained
15 during that person's employment about a specific property or a
16 property taxpayer gained as a result of a report or
17 information furnished the department or a county assessor by a
18 taxpayer or as a result of an examination of property or
19 records of a taxpayer; and

20 (3) any county officer or employee or former
21 officer or employee subject to the provisions of Section 1 of
22 this act to reveal to any person other than a county assessor
23 or the assessor's employees, other county officers or
24 employees authorized to have access to the information
25 pursuant to Section 1 of this act or the secretary or an

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1 employee of the department:

2 (a) any information furnished by the
3 department or the county assessor about a specific property or
4 property owner; or

5 (b) any other information gained during
6 that person's term of office or employment about a specific
7 property or a property taxpayer gained as a result of a report
8 or information furnished the department or a county assessor
9 by a taxpayer as a result of an examination of property or
10 records of a taxpayer.

11 B. Information described in this subsection may be
12 released:

13 (1) that is limited to the information
14 contained in those valuation records that are public records
15 and the identity of the owner or person in possession of the
16 property;

17 (2) to an authorized representative of
18 another state; provided that the receiving state has entered
19 into a written agreement with the department to use the
20 information for tax purposes only;

21 (3) to a state district or appellate court or
22 a federal court or county valuation protests board:

23 (a) in response to an order made in an
24 action relating to taxation in which the state or a
25 governmental unit is a party and in which the information is

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1 material to the inquiry; or

2 (b) in any action in which the
3 department or a county is attempting to enforce the provisions
4 of the Property Tax Code or to collect a property tax or in
5 any matter in which the taxpayer has put the taxpayer's own
6 property valuation or liability for taxes at issue;

7 (4) to the property owner or a representative
8 authorized in writing by the owner to obtain the information;

9 (5) if used for statistical purposes in a way
10 that the information revealed is not identified or
11 identifiable as applicable to any property owner or person in
12 possession of the property;

13 (6) to a representative of the secretary of
14 the treasury or the secretary's delegate pursuant to the terms
15 of a reciprocal agreement entered into with the federal
16 government for exchange of such information; or

17 (7) to the multistate tax commission or its
18 authorized representative; provided that the information is
19 used for tax purposes only and is disclosed by the multistate
20 tax commission only to states which have met the requirements
21 of Paragraph (2) of this subsection.

22 [~~B.~~] C. The secretary, any employee or any former
23 employee of the department or any other person subject to the
24 provisions of this section who willfully releases information
25 in violation of this section is guilty of a misdemeanor and

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1 shall be fined not more than one thousand dollars (\$1,000) or
2 imprisoned for a definite term of less than one year or both.
3 Any person convicted of a violation of this section shall not
4 be employed by the state for a period of five years after the
5 date of conviction. "